



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बौरवार, २२ अक्टूबर, १९९२/३० आश्विन, १९१४

हिमाचल प्रदेश सरकार

विधि विभाग

विधिसूचना

शिमला-२, २२ अक्टूबर, १९९२

संख्या एल० एल० आर० डी० (६) २६/९२-लेजिस्लेशन.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद २१३ के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए तारीख २१ अक्टूबर, १९९२ को प्रव्याप्त

हिमाचल प्रदेश विज़ास वस्तुओं पर कर (होटल और किराये गृहों से) (संशोधन) अध्यादेश, 1992 (1992 का अध्यादेश संख्यांक 7) को संविधान के अनुच्छद 348 के खण्ड (3) के अधीन उसके प्राधिकृत अंग्रेजी पाठ सहित, राजपत्र, हिमाचल प्रदेश में प्रकाशित करते हैं।

आदेश द्वारा,
हस्ताक्षरित/-
सचिव ।

1992 का अध्यादेश संख्यांक 7.

हिमाचल प्रदेश विलास वस्तुओं पर कर (होटलों और किराया गृहों में) (संशोधन) अध्यादेश, 1992.

भारत गणराज्य के तीतालीसवें वर्ष में हिमाचल प्रदेश के राज्यपाल द्वारा प्रख्यापित ।

हिमाचल प्रदेश विलास वस्तुओं पर कर (होटलों और किराया गृहों में) अधिनियम, 1979 (1979 का 15) का और संशोधन करने के लिए अध्यादेश ।

हिमाचल प्रदेश विधान सभा सत्र में नहीं है और हिमाचल प्रदेश के राज्यपाल का समाधान हो गया है कि ऐसी परिस्थितियां विद्यमान हैं जिनके कारण तुरन्त चार्टरवाई करना उनके लिए आवश्यक हो गया है;

अतः हिमाचल प्रदेश के राज्यपाल, संविधान के अनुच्छेद 213 के खण्ड (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित अध्यादेश प्रख्यापित करते हैं:—

1. (1) इस अध्यादेश का संक्षिप्त नाम हिमाचल प्रदेश विलास वस्तुओं पर कर (होटलों और किराया गृहों में) (संशोधन) अध्यादेश, 1992 है। संक्षिप्त नाम और प्रारम्भ ।

(2) इसका विस्तार सम्पूर्ण हिमाचल प्रदेश पर है।

(3) यह प्रथम जुलाई, 1992 को प्रवृत्त हुआ समझा जाएगा ।

2. हिमाचल प्रदेश टैक्स आन लकजरीज़ (इन होटल्ज एण्ड लॉजिंग हाउसिंज) ऐट, 1979 (जिसे इसमें इसके पश्चात् मूल अधिनियम कहा गया है), की धारा 2 में खण्ड (d) और (e), के स्थान पर निम्नलिखित खण्ड रखे जाएंगे, अर्थात्:— धारा 2 का संशोधन ।

“(d) “hotel” means any premises or part of premises including a house-boat, restaurant, bar or a tent where lodging with or without board or any kind of eatables or beverages or other services are by way of business provided for a monetary consideration, and includes such premises as are given on rent during any period of a financial year;

(e) “Luxury provided in a hotel” means accommodation for residence provided in a hotel, rate of charges for which (including charges for air conditioning, telephone, television, radio, music, sports, extra beds and other amenities provided in a hotel) is twenty-five rupees per person per day or more;”.

3. मूल अधिनियम की धारा 4 में,—

धारा 4 का संशोधन ।

(i) उप-धारा (4) में—

(a) “the entire period of a financial year”, शब्दों के स्थान पर “such period of a financial year as may be specified by notification, published in the

Official Gazette, issued under this sub-section”
शब्द रख जाएगा, और

(b) उप-धारा के अन्त में आए चिह्न “:” के स्थान पर “:” चिह्न रखा जाएगा और तत्पश्चात् निम्नलिखित परन्तुक जोड़ा जाएगा, अर्थात्:—

“Provided that the period of a financial year to be notified under this sub-section shall not be less than 50 per cent of the number of days in a financial year.”;

(ii) उप-धारा (6) में “the foregoing sub-section” शब्दों के स्थान पर “sub-section (2)” शब्द, कोण्ठक और अंक रखे जाएंगे; और

(iii) उप-धारा (5) के पश्चात् निम्नलिखित उप-धारा (5-A) जोड़ी जाएगी, अर्थात्:—

“(5-A) During the period commencing from the first July, 1992 and ending on the day the notification revising the rate of luxury tax under sub-section (5) is published in the Official Gazette after the promulgation of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Amendment) Ordinance, 1992, the Luxury tax for the purposes of sub-section (4) shall be and shall always be deemed to have been levied at the rate of ten paise in a rupee.”.

धारा 17
का संशोधन।

4. मूल अधिनियम की धारा 17 की उप-धारा (3) में, परन्तुक के अन्त में आए चिह्न “:” के स्थान पर “:” चिह्न रखा जाएगा और तत्पश्चात् निम्नलिखित परन्तुक जोड़ा जाएगा, अर्थात्:—

“Provided further that the State Government may, for the purposes of sub-section (4) of section 4 of the Act, make rules with retrospective effect, but not earlier to the 1st day of July, 1992.”.

शिला :

21 अक्टूबर, 1992.

दीरेन्द्र वर्मा,
राज्यपाल,
हिमाचल प्रदेश।

AUTHORITATIVE ENGLISH TEXT

Ordinance No. 7 of 1992.

THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) (AMENDMENT) ORDINANCE, 1992

Promulgated by the Governor of Himachal Pradesh in the Forty-third Year of the Republic of India.

AN

ORDINANCE

further to amend the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Act No. 15 of 1979).

Whereas the Legislative Assembly of Himachal Pradesh is not in session and the Governor of Himachal Pradesh is satisfied that circumstance exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Himachal Pradesh is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Amendment) Ordinance, 1992.

Short title
and commen-
cement.

(2) It extends to the whole of Himachal Pradesh.

(3) It shall be deemed to have come into force on the 1st day of July, 1992.

2. In section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (hereinafter called the Principle Act), for clauses (d) and (e), the following shall be substituted, namely:—

Amendment
of Section 2.

(d) "hotel" means any premises or part of premises including a house-boat, restaurant, bar or a tent where lodging with or without board or any kind of eatables or beverages or other services are by way of business provided for a monetary consideration, and includes such premises as are given on rent during any period of a financial year;

(e) "Luxuries provided in a hotel" means accommodation for residence provided in a hotel, rate of charges for which (including charges for air conditioning, telephone, television, radio, music, sports, extra beds and other amenities provided in a hotel) is twenty five rupees per person per day or more;".

Amendment
of section 4.

3. In section 4 of the principal Act,—

(i) in sub-section (4)—

(a) for the words “the entire period of a financial year”, the words “such period of financial year as may be specified by notification, published in the Official Gazette, issued under this sub-section” shall be substituted, and

(b) for the sign “.” occurring at the end of the sub-section, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that the period of a financial year to be notified under this sub-section shall not be less than 50 per cent of the number of days in a financial year.”;

(ii) in sub-section (6), for the words “the foregoing sub-section” the words, brackets and figure “sub-section (2)” shall be substituted; and

(iii) after sub-section (5), the following sub-section (5-A) shall be added, namely:—

“(5-A) During the period commencing from the 1st July, 1992 and ending on the day the notification revising the rate of luxury tax under sub-section (5) is published in the Official Gazette after the promulgation of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Amendment) Ordinance, 1992, the luxury tax for the purposes of sub-section (4) shall be and shall always be deemed to have been levied at the rate of ten paise in a rupee.”.

Amendment
of section
17.

4. In sub-section (3) of section 17 of the Principal Act, for the sign “.” occurring at the end of the proviso, the sign “:” shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided further that the State Government may, for the purposes of sub-section (4) of section 4 of the Act, make rules with retrospective effect, but not earlier to the 1st day of July, 1992.”.

Shimla:
The 21st October, 1992.

VIRENDRA VERMA,
Governor,
Himachal Pradesh.